

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NORTH CAROLINA
GREENVILLE DIVISION**

IN RE:)	
)	
CAH ACQUISITION COMPANY 7, LLC)	Case No. 19-01298-5-JNC
d/b/a PRAGUE COMMUNITY HOSPITAL,)	
)	Chapter 11
Debtor.)	
)	

**BIOGRAPHICAL INFORMATION FOR ARNETT CARBIS TOOTHMAN LLP
PROFESSIONALS, PARAPROFESSIONALS, AND STAFF**

Rachielle Alden is a Specialist in the Outsourcing Services Department at Arnett Carbis Toothman LLP.

Steven Brannon is a Report Center Technician in the Internal Client Services Department at Arnett Carbis Toothman LLP. Steven holds a Bachelor's Degree in English from West Virginia State College University and has over nine years' experience as a technician.

Brent Cogar is a Supervisor on the Health Care Services Team at Arnett Carbis Toothman LLP with over eight years of accounting and finance experience in the health care industry. Brent graduated cum laude from the College of Business and Economics at West Virginia University with a Bachelor of Science degree in Business Administration, majoring in Accounting and Finance, and is a Certified Public Accountant in the State of Ohio. Brent has over eight years' experience in health care accounting and finance, and extensive experience preparing Medicare and Medicaid cost reports for Critical Access Hospitals, Prospective Payment System (PPS) hospitals, and long-term care facilities.

Melissa Cook is a Senior Manager in the Tax Department at Arnett Carbis Toothman LLP. Melissa graduated with honors from West Virginia University with a Bachelor of Science in Business Administration and holds a Master of Science in Accounting from the University of Virginia. Melissa is a Certified Public Accountant in West Virginia and has broad experience with federal and state income taxing programs.

Hannah Drake is an Associate in the Tax Department at Arnett Carbis Toothman LLP. Hannah holds a Bachelor's Degree in Accounting and Finance from Cornerstone University and is pursuing her Certified Public Accountant credentials. Hannah has experience with preparation and analysis of financial statements, operational budgets, and operational accounting organization.

David Gepper is a Senior Manager in the Consulting Department at Arnett Carbis Toothman LLP, working in the Health Care Industry sector. David obtained a Bachelor of Science

in Corporate Financial Management, *magna cum laude*, from Franklin University. David has over six years' experience in the health care industry, four of which has been heavily focused on hospital reimbursement and critical access hospital reporting.

John Gibboney is a Senior Associate in the Consulting Department at Arnett Carbis Toothman LLP, working in the Health Care Industry sector. John holds a Bachelor of Science degree from The Ohio State University and a Master of business Administration from the Fisher College of Business at The Ohio State University. John is experienced in the areas of hospital reimbursement, patient billing, and insurance processes and regulations, including Medicare, Medicaid, and the Health Insurance Marketplace, as well as private insurance.

Greg Gibbs is a Partner in the Accounting and Auditing Department at Arnett Carbis Toothman LLP and is a member of the firm's Health Care Services Team. He has over thirty-three years' experience providing a wide range of audit and consulting services to health care clients. Greg graduated cum laude from Marshall University in 1978 with a Bachelor of Science degree in Business Administration with a concentration in accounting. Greg has experience with providing services to hospitals, nursing homes, nursing home chains, hospital chains, home health agencies, medical groups, continuing care retirement centers and Federal and state agencies. Greg's experience includes a mixture of audit and consulting services. Consulting service experience includes preparation and review of cost reports, reimbursement maximization studies, feasibility studies, Medicare and Medicaid audit support and strategic planning.

Kathy Graziani is a Partner with Arnett Carbis Toothman LLP and serves as Director of Business Outsourcing Services. She received her Bachelor of Science degree in Business Administration from Kennedy Western University. Kathy has continued her education with training at the Indiana University of South Bend in Business Management and Professional Development. Kathy has over thirty-five years of experience in the area of office management, and her responsibilities include the management and coordination of payroll processing and quarterly payroll tax reporting, total client accounting services (accounts receivable, accounts payable, general ledger, etc.), financial statement preparation, office management consulting, and controllership services.

Kevin Highlander is a Partner in Arnett Carbis Toothman LLP's Tax Practice and has around fourteen years of experience solving complex tax matters for corporations and partnerships. Kevin has a Bachelor of Science in Accounting from West Virginia University Institute of Technology and is a Certified Public Accountant. Kevin regularly provides planning and consulting services for clients of Arnett Carbis Toothman LLP, including large, multi-state businesses

Venus Hong-Brown is an Associate in the Tax Department at Arnett Carbis Toothman LLP. Venus holds a bachelor of Business Administration in Accounting from Marshall University and a Master of Science in Accounting from Marshall University.

James Hunt is a Partner, Chief Executive Officer, and Chairman of the Executive Committee at Arnett Carbis Toothman LLP, where he also serves as the Coordinator of Health Care Services. James is a graduate of Grove City College with a Bachelor of Science degree in

Accounting, a Certified Public Accountant, and a Certified Global Management Accountant. James has worked in public accounting for around thirty years and has worked with health care entities on a variety of financial and operational engagements. He has extensive experience in auditing health care entities, consulting entities on Medicare and Medicaid reimbursement, and providing litigation support.

Keith Hutcheson is a Partner in the Arnett Carbis Toothman LLP's Health Care Services team and has around thirty years of consulting and accounting experience. Keith is a graduate of Marshall University with a Bachelor of Business Administration in Accounting as well as a Certified Public Accountant in West Virginia. Keith is experienced in many complex areas of Medicare reimbursement, including graduate medical education, Medicare disproportionate share (DSH), Medicare bad debts, Sole Community and Medicare Dependant Designations, wage index, provider-based physician billing, and other areas of significant Medicare and Medicaid reimbursement.

Eric Kemper is a Senior Manager in the Arnett Carbis Toothman LLP's Health Care Group and has over twenty-five years of reimbursement and accounting experience. Eric graduated from The Ohio State University majoring in accounting with a Bachelor of Science in Business Administration. Eric is knowledgeable in many areas of Medicare reimbursement, including Graduate and Indirect Medical Education, Paramedical Education, Medicare Disproportionate Share (DSH), Provider-based Physician Billing. He served as Director of Reimbursement for nine years at a large academic medical center in Central Ohio, during which time he directed projects for Epic implementation, hospital based clinics, financial audits, and annual budgeting.

Nick Melillo is a Specialist in the Business Outsourcing Services Department at Arnett Carbis Toothman LLP. Nick graduated from Geneva College and received a Bachelor of Science Degree in Business Administration with a concentration in Accounting and a Bachelor of Science in Business Administration with a concentration in Finance and Sport Administration.

Diane Natale is an Administrative Assistant in the Internal Client Services Department at Arnett Carbis Toothman LLP.

James Raley is a Partner with Arnett Carbis Toothman LLP's Health Care Services Team. James holds a Bachelor of Science in Accounting from Geneva College and is a Certified Public Accountant. James has over ten years' experience working with health care clients, including financial statement audits, reviews, and compilations, as well as the preparation and analyses of Medicare and Medicaid cost reports. James's experience also includes reimbursement maximization studies, Medicare Disproportionate Share (DSH), Medicare bad debts, Rural Health Clinic designation, wage index, and provider-based physician billing.

Corey Seyler is a Senior Manager in the Accounting and Auditing Department at Arnett Carbis Toothman LLP. Corey holds a Bachelor of Science in Accounting from Slippery Rock University. Corey is experienced in providing audit and accounting services and operational reviews.

Dionna Slagle is a Senior Manager with the Arnett Carbis Toothman LLP Health Care Consulting Services team. Dionna holds a Bachelor of Science in Accounting from Slippery Rock University and a Master of Business Administration in Healthcare from George Washington university. Dionna has around twenty years of experience in public and private health care accounting, including Medicare and Medicaid cost reports, financial statement auditing, and revenue cycle.

Jonathan Tilley was a Tax Intern at Arnett Carbis Toothman LLP. Jonathan interned while attending Marshall University for a Bachelor's Degree in Accounting.

Amanda Tyler is an Administrative Assistant in the Tax Department at Arnett Carbis Toothman LLP. Amanda has over fifteen years' experience in administrative services.

Curtis Webel is a Manager with the Arnett Carbis Toothman LLP Health Care Services team and has over twenty-five years of reimbursement and Medicare cost reporting experience. Curtis holds a Bachelor of Science in Business Administration from The Ohio State University, where he majored in Accounting. Curtis has extensive experience working with CMS contractors in Medicaid cost report auditing and reimbursement.

Respectfully submitted, this the 17th day of April, 2020.

WALDREP LLP

/s/ Jennifer B. Lyday

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